

## ABSTRACT OF THE DISCLOSURE

A method for manufacturing a semiconductor element of the present invention includes the steps of: forming, on a substrate, a protection oxide film, a nitride film, an insulation film for protecting the nitride film; forming a trench; etching the insulation film to widen its aperture toward an active region; forming a thermal oxidation film inside the trench; etching the nitride film using the insulation film as a mask to slide a step defined by the thermal oxidation film and the nitride film from an upper edge of the trench toward the active region; forming a filling oxide film; exposing the nitride film; etching the filling oxide film; and removing the nitride oxide film and the protection oxide film.